

Action for recovery of penalty.

Double license tax.

Traveling agents.  
Fee for agents.

Duplicates for agents.

Duplicate to contain name of agent—non-transferable.

Agent to sell only instruments authorized by principal.

License good in any county.

County tax on agents.

No municipal tax on agents.

paid the license tax required by this section shall be subject to a penalty of two hundred and fifty dollars (\$250), to be recovered by the Commissioner of Revenue in a civil action in the Superior Court of Wake County, and shall also pay double the license taxes required by this section for the year then current. Any person, firm, or corporation taking out license under this section, may employ traveling agents and secure a duplicate copy of said license for each agent by paying a fee of ten dollars (\$10) to the Commissioner; each duplicate so issued is to contain the name of the agent to whom it is issued, and the same is to be non-transferable. An agent holding such duplicate copy of license is licensed thereby to sell only the instrument authorized to be sold by the holder of the original license, and shall be good in any county in the State. The county in which the agent holding the duplicate license does business may impose a license tax of five dollars (\$5). No city or town shall levy a license or privilege tax in excess of one-half that levied by the State.

#### SEC. 148. *Fur dealers.*

Fur dealers subject to license tax.

Amount of tax.

County and municipal tax.

Tax on peddlers, itinerant buyers and traveling dealers.

State tax.

County tax.

Proviso: tax not required of hunters and trappers.

Nor purchasers from licensed dealers not maintaining place of business.

All persons, dealers or corporations who buy raw furs, pelts or skins of fur-bearing animals, and whose fur business exceeds one thousand five hundred dollars per annum, shall pay annually to the State a license tax of fifty dollars, and the counties, cities and towns in which they do business may charge and collect license taxes from such dealers not in excess of one-half of the State tax; and peddlers or itinerant buyers, or traveling dealers in furs, pelts and skins of fur-bearing animals shall pay a license tax of one hundred dollars to the State and to each county in which they buy or do business fifty dollars annually, to be collected by the sheriff of such county. *Provided*, that this section shall not apply to those who hunt, catch or trap the animal whose fur, or skin or pelt is offered for sale, or to those who buy from licensed dealers only and who do not maintain a place of business in this State.

Jobbers and retailers of tobacco and tobacco products.

#### SEC. 149. *Tobacco and cigarette jobbers and retailers.*

Tax in rural districts and small towns.

Tax in towns with 1,000 or more inhabitants.

No county to levy tax.

Municipal tax one-half of State.

Every person, firm, corporation or association jobbing or retailing cigarettes, cigars, chewing tobacco, smoking tobacco, snuff and all other tobacco products shall pay an annual license tax of five dollars (\$5) outside of incorporated towns and inside of incorporated towns of not more than one thousand inhabitants, and ten dollars (\$10) in other incorporated towns. No county shall levy any tax upon such wholesale or retail dealers, and no city or town shall levy a license tax or privilege tax upon such wholesale or retail dealers in excess of that levied by the State.